

INTERIM IRM PROCEDURAL UPDATE

DATE: 01/27/2010

NUMBER: WI-21-0110-0168

SUBJECT: Made various updates to IRM 21.5.9, Carrybacks, including procedural updates to ARRA and WHBAA carryback processing, clerical error processing of RINTS, and new procedures for processing carrybacks when there is an unprocessed amended return on one or more of the gain years.

AFFECTED IRM(s)/SUBSECTION(s): 21.5.9

CHANGE(s):

IRM 21.5.9.5.14.6.1(3) - Added a Caution that if the taxpayer resubmits the same tentative carryback with an explanation as to why the GRAC is incorrect (why he does qualify as an ESB), then do not reject the TENT for timeliness, even if the explanation is received after the time period for filing a TENT has expired. Also removed the contents of the existing note and moved them to new Paragraph (4).

IRM 21.5.9.5.14.7.3 - Added new Paragraph (3) to state that taxpayers that make an ARRA election, and the related carryback includes both ESB losses (up to 5-year carryback) and non-ESB losses (2-year carryback), may also make a WHBAA election to carry back the non-ESB losses for up to 5 years. Renumbered subsequent paragraphs.

IRM 21.5.9.5.43 - Subsection revised to add information concerning AM's authority to correct **clerical errors** after a RINT has been processed, as long as no refund was issued and the statute for assessment (based on the loss year ASERD) is open.

IRM 21.5.9.5.48 - Added new subsection titled: Carryback Claims (TENTS and RINTS) Filed and there is an Unprocessed Amended Return on One or More of the Gain Years.